

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

Gary E. Curl  
1000 Harvey Road  
Claymont, DE 19703

Plaintiff

vs.

Internal Revenue Service  
844 King Street  
Wilmington, DE 19801

Defendant

10 - 87

CIVIL ACTION NO. 10-

2010 FEB -3 PM 12:37  
U.S. DISTRICT COURT  
DISTRICT OF DELAWARE

Complaint

Gary E. Curl(Plaintiff) alleges:

SUMMARY

1. This action arises from the I.R.S.(Internal Revenue Service) wrongfully levying my bank accounts pursuant to U.S. Code 26:6330 (a) (1), in that I never received any notice of this Levy.

2. On December 2, 2009, I accessed my bank accounts and observed that the I.R.S. had levied them. The date of Levy, that is posted by the bank, is November 27, 2009.

3. I.R.S. files can be accessed and inspected to observe if a Notice of Intent to Levy was sent, allowing me Notice and Opportunity for Hearing Before Levy.

4. Post Office records can be reviewed and letter carriers can be interviewed to determine that no Notice was delivered.

5. On July 22, 2009 I visited the I.R.S. office on King Street in Wilmington, DE, , as I have done many times before. I met with Miss Capone-Zeno to discuss satisfaction of the situation. She referred me to an 800 phone number. I told her that on a previous visit, I had been given that phone number and when I called they couldn't help. I needed her help and she passed. She never revealed to me that a Levy had been issued.

6. I have gone to the I.R.S. office, often, and they will not address my situation. I have a diary of some(many) of those visits. I need basic help with a basic form. I, *basically*, need six questions answered.

7. Had I received proper notice, I would have contacted the National Taxpayer Advocate or some other representation.

8. I have made continuous attempts to resolve this with the IRS, in their office. They have never, fully, addressed my situation; always passing on the opportunity to assist me and resolve this.

9. The IRS is causing me great hardship. I worry of my vehicle status with respect to Levy. I worry of my Credit Report status which can ruin my financial life. I can not have a bank account. One of the accounts that the I.R.S. levied is now racking up costs and charges directly from this Levy. I am in a position where is difficult to earn a living; it will be impossible without a vehicle.

10. The I.R.S. is mobilized and financially funded so that it can afford to stand-by, while this gets resolved; even though they don't move in that direction. They will not be left in great hardship from any moves that I could possibly make.

11. Per article on January 6, 2009 on "<http://www.marketwatch.com/story/irs-promises-to-help-struggling-taxpayers-during-financial-crisis>", Doug Shulman, Commissioner of the IRS states, I've instructed all personnel at the IRS to be sensitive to taxpayers(during the global economic crisis).

12. Per article on January 6, 2010 on, "<http://www.macpa.org/Content/25423.aspx>", National Taxpayer Advocate Nina E. Olson has released her annual report to Congress, warning that increased demands on the IRS have eroded the agency's ability to meet taxpayer service needs and expressing concern that IRS collection practices are harming financially struggling taxpayers without producing significant revenue gains.

13. I want to resolve this in an open, transparent manner; two parties helping the Common Good. I want to pay what I might owe, but I do not know what that is without their assistance. I need a 'positive' response and a sincere desire, to help me, from the IRS.

**JURISDICTION**

1. This Court has jurisdiction over this action pursuant to U.S. Code 26:7402 and 28:1340

**CLAIMS FOR RELIEF**

1. Permanent injunction against this particular Levy. That the I.R.S., or a possible previous Judge, release all encumbrances including bank seizures, any future property seizures, et. al.
2. Vacate any judgement that was summarily adjudicated without proper notice pursuant to above Code Section, and possible others.
3. That the I.R.S. refrains from any future activity until proper notice is presented.
4. That the I.R.S. correct any direct or indirect punitive actions such as Credit Bureau damage, bank records, peoples contact, internet, and any other related instances.
5. That the I.R.S. conduct themselves with fairness, good faith, due diligence, and no retaliation in future dealings with me.
6. That the I.R.S. readily schedule and interact with me to rectify this situation(Wrongful Levy) and resolve my ongoing situation(Taxes owed).

Dated: February 3, 2010

Respectfully submitted,

  
Plaintiff